

**U.S. Office of Personnel Management  
WASHINGTON SERVICE CENTER  
VACANCY ANNOUNCEMENT**

Vacancy announcement number: WA-GA-00-101122

Opening Date: 07/27/2000 Closing Date: INDEFINITE

**FILING DEADLINE:** This announcement will remain open indefinitely.  
A list of eligibles will be issued periodically upon request by  
the Department of Veterans Affairs, Office of Inspector General.

Position: AUDITOR, GS-0511-05/07

Number of Positions: Multiple

Full Performance Level: GS-12

Salary:	Atlanta, GA	\$23,007 - \$37,044
	Bedford/Boston, MA	\$25,070 - \$38,097*
	Chicago, IL	\$24,373 - \$38,361*
	Dallas, TX	\$23,206 - \$37,364
	Kansas City, MO	\$22,956 - \$36,961
	Los Angeles, CA	\$25,070 - \$38,798*
	Philadelphia, PA	\$23,411 - \$37,694
	Seattle, WA	\$23,336 - \$37,574
	Washington, DC	\$24,930 - \$37,936*

**\*May Include Authorized Special Salary Rate for  
Accountants/Auditors**

**THESE ARE PERMANENT POSITIONS.**

**NOTE:**

A RECRUITMENT BONUS OF 25% OF BASIC PAY WILL BE PAID TO APPLICANTS  
SELECTED FOR THE GS-5 LEVEL UNDER THIS ANNOUNCEMENT.

A RECRUITMENT BONUS OF 20% OF BASIC PAY WILL BE PAID TO APPLICANTS  
SELECTED FOR THE GS-7 LEVEL UNDER THIS ANNOUNCEMENT.

**LIMITED** RELOCATION EXPENSES FOR PERSONS SELECTED AT EITHER GRADE  
LEVEL ARE AUTHORIZED. ONLY THE FOLLOWING WILL BE REIMBURSED:

- TRANSPORTATION OF EMPLOYEE AND FAMILY
- MILEAGE IF PRIVATELY-OWNED VEHICLE IS USED FOR TRAVEL
- SHIPMENT AND TEMPORARY STORAGE OF HOUSEHOLD EFFECTS

**Duty Location:** ATLANTA, GA  
BEDFORD/BOSTON, MA  
CHICAGO, IL  
DALLAS, TX  
KANSAS CITY, MO  
LOS ANGELES, CA  
PHILADELPHIA, PA  
SEATTLE, WA  
WASHINGTON, DC

**Employing Agency:** Department of Veterans Affairs  
Office of Inspector General  
Office of Audit  
Audit Operations Division

**Applications will be accepted from:** All Sources

**MAJOR DUTIES: For GS-5:** The incumbent serves as an Auditor and junior member of a team which performs a wide range of assignments including financial, compliance, functional, and program audits. With assistance and guidance from senior audit staff, the auditor prepares and performs analyses and evaluations assessing the effectiveness and efficiency of operations and programs at VA field locations and Central Office. Reviews financial processes and systems to assess compliance with laws, regulations, policies and procedures. Conducts studies and reviews accounting, financial and statistical data. Surveys functions, programs and activities. Evaluates VA programs for operational effectiveness. Obtains, analyzes and appraises data as a basis for an informed, objective opinion based on the effectiveness of the financial systems and the efficiency of performance of activities being reviewed. Makes oral and written presentation to audit supervisors describing findings and conclusions, and prepares working papers, charts, tables, and graphs to aid in the presentation of audit findings.

**For GS-7:** The incumbent serves as an Auditor with duties similar to the GS-5. In addition, the incumbent plans and prepares components of audit programs identifying scope, objectives, work steps and anticipated time requirements; and demonstrates knowledge of financial application packages in the preparation of briefing materials supporting OIG policies and procedures.

**QUALIFICATION REQUIREMENTS:**

All qualifications and time in grade requirements must be met within 30 calendar days after the closing date of this announcement except for applicants who expect to complete qualifying education within 9 months from the date of application.

### **Basic Requirements for All Auditor Positions:**

- A. Education:** A degree in accounting, auditing or a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law.

OR

- B. Combination of education and experience:** At least 4 years of experience in accounting, auditing or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. Your background must also include one of the following:
1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
  2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
  3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semesters hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equal in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

**SPECIAL NOTE:** To combine your education and experience, you must convert each to a percentage and then add the percentages. The combined total of your percentages of education and experience must equal at least 100% in order to meet this provision.

**EXPERIENCE:** To determine your percentage of qualifying experience, you must divide your total number of months of

qualifying experience by 48 - the required number of months of experience.

**EDUCATION:** If your education is currently described in quarter hours, convert the quarter hours into semester hours by multiplying the quarter hours by the fraction  $\frac{2}{3}$ . To compute your percentage of education, take the number of undergraduate-level semester hours you completed and divide it by the number of semester hours required by your school for four academic years of full-time undergraduate study or by 120 if you cannot determine the number of semester hours required by your school.

**Crediting Accounting Technician Experience:** Experience gained in an accounting technician position may be used to meet the 4-year experience requirement if you meet the 24 semester-hour accounting course work requirement. Qualifying accounting technician experience includes at least one year at the GS-5 or higher level and demonstrates the potential for competent performance in a variety of types of professional accounting and auditing positions.

If you meet one of the basic requirements above, you meet the minimum qualifications for the GS-5 level.

#### **Qualification Requirements for GS-7 Auditors:**

In addition to the Basic Requirements stated above, to qualify for GS-7 level positions, your experience and/or education must also include either A, B, C, D, or E below:

- A. One year of professional accounting, auditing or related experience equivalent to the GS-5 grade level in the Federal service, assisting in independent audits performed in accordance with generally accepted audit standards; opining of the presentation of financial statements; evaluating the adequacy of internal controls; determining compliance with applicable laws and regulations; analyzing the effectiveness of management and operating controls; and/or assessing the efficiency and economy of an organization's use of resources in its ongoing operations.
- B. One full academic year (18 semester hours or 27 quarter hours) of graduate education in either accounting or auditing or related fields, such as business administration, finance or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law.
- C. Completion of all requirements for a bachelor's degree (including course requirements) as described for GS-5, **and** meet one of the Superior Academic Achievement provisions described below.

1. A "B" or better average (3.0 or higher on a 4.0 scale) as recorded on their official transcript, or as computed based on 4 years of education, or as computed based on courses completed during the final 2 years of the curriculum;
  2. A "B+" or better average (3.5 or higher on a 4.0 scale) based on the average for all courses in accounting or auditing subjects completed at the time of application, or for all courses in accounting and auditing subjects completed at the time of application, or for all courses in accounting and auditing subjects completed during the last 2 years of the undergraduate curriculum. Grade point averages are rounded to one decimal place. For example, 2.95 rounds to 3.0 and 2.94 rounds to 2.9.
  3. Standing in the upper third of your class based on completed work at the time of application;
  4. Election to membership in one of the national scholastic societies that meets the requirements of the Association of College Honor Societies (other than freshman honor societies.)
- D. Twelve (12) months of student trainee experience in accounting or auditing in a work-study curriculum, with at least 2 months of the student trainee experience comparable to at least the GS-5 grade level.
- E. A combination of education and specialized experience. (Refer to the instructions below on how to combine education and experience.)

#### **COMBINATION OF EDUCATION AND EXPERIENCE:**

To combine your education and experience, you must convert to a percentage and then add the percentages. The combined total of your percentage of education and experience must equal at least 100% in order to qualify. If your education is currently described in quarter hours, convert the quarter hours into semester hours by multiplying the quarter hours by the fraction  $\frac{2}{3}$ . For GS-07: To calculate your percentage of graduate education, divide the number of graduate semester hours by 18.

Only graduate level education in excess of the amount required for the next lower grade level may be combined with experience. For example, an applicant with 6 months of appropriate experience equivalent to GS-5 (50 percent of the experience requirement for GS-7) and 9 semester hours of appropriate graduate education (50 percent of the education requirement for GS-7, in excess of that required for GS-5) would be qualified for a GS-7 position.

**OTHER INFORMATION:**

More than one position may be filled from this announcement if identical vacancies occur within 90 days from the date of issuance of the certificate.

You must be a United States citizen to apply.

To be eligible for Federal employment, male applicants born after December 31, 1959, must certify at the time of appointment that they have registered with the Selective Service System, or are exempt from having to do so under Selective Service law.

Position is excluded from the AFGE Bargaining Unit.

Position has promotion potential to the GS-12 level.

Federal employees eligible for transfer or reinstatement, or persons eligible for non-competitive appointment (VRA, severely physically handicap, etc.) can submit applications. Veterans who are preference eligible or who have been separated from the armed forces under honorable conditions after 3 or more years of continuous active service may apply.

**CONDITIONS OF EMPLOYMENT**

Appointees will be subject to suitability determination.

Requires a Background Investigation.

Subject to geographic mobility.

Subject to financial disclosure.

New appointees may be subject to a probationary period.

Non Department of Veterans Affairs appointees may be subject to drug testing prior to appointment.

**BASIS FOR RATING:** Ratings will be based on responses to the occupational questions in this document. Please follow all instructions carefully. Errors or omissions may affect your score. Qualified candidates will be assigned a score between 70 and 100, not including points that may be assigned for veterans' preference.

PLEASE NOTE: If a determination is made that you have rated yourself higher than is apparent in your description of experience and/or education OR that your application is incomplete, the following process will take place.

**After a review of all the experience and training, a single best level reflecting the KSA's of the rating schedule (70, 80, or 90) will be assigned for your total experience including education**

and/or training. Points for veterans' preference will be added to the basic rating of 70, 80, or 90.

**IMPORTANT INFORMATION FOR SURPLUS OR DISPLACED FEDERAL EMPLOYEES  
(CAREER TRANSITION ASSISTANCE PLAN - CTAP - AND INTERAGENCY  
CAREER TRANSITION ASSISTANCE PLAN - ICTAP)**

Individuals who have special priority selection rights under the Agency Career Transition Assistance Program (CTAP) or Interagency Career Transition Assistance Program (ICTAP) must be well qualified for the position to receive consideration for special priority selection. CTAP or ICTAP eligibles will be considered well qualified if they receive a score of 90 or above.

Federal employees seeking CTAP/ICTAP eligibility must submit proof that they meet the requirements of 5 CFR 330.605(a) for CTAP and 5 CFR 330.704 for ICTAP. This includes a copy of the agency notice, a copy of their most recent Performance Rating and a copy of their most recent SF-50 noting current position, grade level, and duty location. Please annotate your application to reflect that you are applying as a CTAP or ICTAP eligible.

**Period of Eligibility**

Your eligibility begins and ends on the dates shown on the front of your Notice. It is important that you keep a copy of the Notice. You will receive employment consideration through the end of the month in which your eligibility expires unless you have accepted a Federal job. To extend your eligibility period, send your Notice along with a written request to the address listed below. We must receive this request during the 60 days before the date your eligibility ends.

**HOW TO APPLY**

**FAILURE TO PROVIDE COMPLETE INFORMATION MAY RESULT IN YOUR NOT RECEIVING CONSIDERATION OR ELIGIBILITY FOR THIS POSITION.** Your application materials will not be returned. Do not submit original documents that you may need in the future.

**STEP ONE** - Respond to the questions outlined below by completing the form on the USAJOBS web site. You may also file by phone by dialing **1 (912) 757-3135** (long distance charges may apply), or by completing a Qualifications and Availability Form C (OPM Form 1203-FX) and mail the form to:

U.S. Office of Personnel Management  
Technology Support Center  
ATTN: USA STAFFING  
4685 Log Cabin Drive  
Macon, GA 31204-6317.

However you choose to apply, your resume and other supporting documentation, if any, should be faxed to 912-744-2049. Please

include a note with your fax, which indicates how you have responded to the application questions (on the USAJOBS web site, by phone, or by using Form C). If you choose to mail your resume and other supporting documentation, please use the following address. **NOTE: Do not mail your Form C to this address. Use the address above if you are using this form.**

**US OFFICE OF PERSONNEL MANAGEMENT  
WASHINGTON SERVICE CENTER - MACON OFFICE  
ATTN: VACANCY IDENTIFICATION NUMBER WA-GA-00-101122  
4685 LOG CABIN DRIVE  
MACON, GA 31204-6317**

**To apply on the USAJOBS web site:**

1. Connect to the USAJOBS web site at <http://www.usajobs.opm.gov>
2. Click on On-line Application from the USAJOBS logo or the text line below the logo
3. Scroll down the on-line application screen until the "Enter Vacancy ID" box appears
4. Enter Vacancy ID Number "WA101122" and click on "Submit" to begin the on-line application
5. Enter Vacancy ID Number WA101122 in the first block
6. Follow the instructions below for the rest of the items

**To apply by phone:**

1. Dial **1 (912) 757-3135**
2. Listen and follow the instructions
3. Enter Vacancy ID 27101122
4. Enter your Social Security Number
5. Follow the instructions below for the rest of the items
6. Use standard responses: For yes, press 1. For no, press 2. To skip an item, press the # key

**To apply by Form C:**

1. Complete and mail the Form C attached to this announcement

**If a Form C is not attached to this announcement, you can print the form from any USAJOBS touch screen system or request the Form C by Phone.**

2. Call USAJOBS by phone at (202) 606-2700
3. After the introductory message, press 1 to begin
4. At the main menu, select 3 to request forms and 1 to begin recording
5. At the prompt, ask for Form C (OPMForm 1203-FX)
6. At the next prompt, record your name and address



## **Instructions for all application methods:**

You may omit any optional information; however, you must provide responses to all required questions. Be sure to double check your application before submission. Enter your Social Security Number and Vacancy Identification Number. The Vacancy Identification Number for this announcement is WA101122.

### **1. Title of Job Applying For**

Auditor

### **2. Biographic Data**

All biographic information is required including your name and address.

### **3. E-Mail Address**

Your e-mail address and phone number are optional.

### **4. Work Information**

Work address information is optional.

### **5. Employment Availability**

Please indicate your availability for full time, part time, and temporary employment. Also indicate your availability for travel. In this section, also answer the following questions under Section E., questions 1 - 5.

1. Are you currently a permanent (non-temporary) competitive service employee of the Department of Veterans Affairs? (If your response is yes, you must submit a SF-50 that documents the response.)

**A = Yes                      B = No**

2. Are you currently a permanent (non-temporary) civilian competitive service employee of another Federal agency? (If your response is yes, you must submit a SF-50 that documents the response.)

**A = Yes                      B = No**

3. Are you a former civilian Federal employee who achieved career status in the competitive service? (If your response is yes, you must submit a SF-50 that documents the response.)

**A = Yes                      B = No**

4. Are you a former civilian Federal employee who served on a career-conditional appointment without achieving career status in the competitive service who was separated less than three years ago? (If your response is yes, you must submit a SF-50 that documents the response.)

**A = Yes                      B = No**

5. Are you a veteran without competitive civil service status and applying for consideration under merit promotion procedures as a preference eligible or a veteran who has been separated from the armed forces under honorable conditions after 3 years or more of continuous active service? NOTE: You may not request consideration under this authority if you are eligible for appointment under another non-competitive authority such as those listed above.

**A = Yes                      B = No**

**6. Citizenship**

A response to the citizenship question is required.

**7. Background and Other Information**

You may omit the questions concerning background information, gender, or date of birth.

**8. Other Information**

Leave blank.

**9. Languages**

A response for language is optional.

**10. Lowest Grade**

Enter the lowest grade level you will accept. A response to this question is required. Enter 05 or 07.

**11. Miscellaneous information**

Responses to these questions are optional.

**12. Special Knowledge**

Optional.

**13. Test Location**

Leave blank.

**14. and 15. Veterans' Preference Claim**

Enter your claim for Veterans' Preference. A response to this question is required. If you have military experience, be sure to include your dates of active duty military service in Item 15.

**16. Availability Date**

You may omit availability date if you can begin work immediately; otherwise, provide the date you will be available for employment.

**17. Service Computation Date**

Service Computation Date is optional.

**18. Other Date Information**

All other date information is optional.

**19. Job Preference**

Job preference information is optional.

**20. Occupational Specialties**

At least one occupational specialty is required. Enter 001 in Block 1.

**21. Geographic Availability**

Select only the duty locations for which you are actually available. If your name is referred to the agency for a duty location you selected, and you decline that location, your name may be removed from the register for all duty locations. At least one geographic location is required. The locations for these positions are:

0001	WASHINGTON, DC
0018	KANSAS CITY, MO
0019	ATLANTA, GA
0035	BEDFORD/BOSTON, MA
0037	CHICAGO, IL
0058	LOS ANGELES, CA
0067	DALLAS, TX
0083	PHILADELPHIA, PA
1482	SEATTLE, WA

**22. Career Transition Assistance Plan**

Indicate if you are requesting consideration for either the Career Transition Assistance Plan (CTAP) or the Interagency Career Transition Assistance Plan (ICTAP).

**23. Job Related Experience**

You may omit Job Related Experience.

**24. Personal Background Information**

A response for Personal Background Information is optional.

**25. Occupational Questions**

Respond to questions 1 through 7. Mark only one response for each question.

1. Select the one letter that most closely and accurately describes your education and/or the experience you possess and demonstrates your ability to perform accountant/auditor work at the GS-5 entry level:
  - A. I earned a Bachelor's degree or higher degree in accounting.
  - B. I earned a Bachelor's degree in a field related to accounting such as business administration, finance/banking or public administration. My undergraduate education included or was supplemented by at least 24 semester hours in accounting or auditing. (The 24 semester hours may include up to 6 hours in business law.)
  - C. I have no related experience or education and would need training as an accountant or auditor.
  - D. I have a combination of college-level education and experience equivalent to at least 4 years. My education included at least 24 semester hours of accounting or auditing courses. The 24 semester hours may include up to 6 hours in business law. My experience included performing duties such as maintaining accounting records in accordance with generally accepted accounting principles or participating in audits of records, systems, activities or functions in accordance with generally accepted audit standards.
  - E. I have a combination of college-level accounting education and experience equivalent to at least 4 years. My education included a Bachelor's degree with at least 15 semester hours in accounting or auditing. My experience included at least one year (12 months) of performing duties such as maintaining accounting records in accordance with generally accepted accounting principles or participating in audits of records, systems, activities or functions in accordance with generally accepted audit standards.
  - F. I have an Associates degree in accounting and six months of experience as a fiscal clerk or accounting technician. My experience included duties such as examining, processing and coding accounting documents;

verifying, balancing and reconciling account and reports; and analyzing accounting data.

- G. I am a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA).
  - H. I have some experience, training or education in accounting, but I do not possess the amounts specified in any of the above options.
2. From the descriptions below, select the letter which most closely and accurately describes your education and/or experience and demonstrates your ability to perform auditor work at the GS-7 level.
- A. I earned a Bachelor's degree in accounting or auditing. I also did one of the following:
    - 1) Ranked in the upper 1/3 of the graduating class in the college, university or major subdivision; OR
    - 2) Earned election to a national scholastic honor society; OR
    - 3) Earned a grade point average (GPA) of 2.95 or higher out of a possible 4.0 based on the average of all completed undergraduate courses, or all undergraduate classes completed during my final 2 years; OR
    - 4) Earned a GPA of 3.45 or higher out of a possible 4.0 based on the average of all completed undergraduate courses in my major field of study, or all undergraduate courses in my major field of study completed during my final 2 years.
  - B. I completed at least one full academic year of graduate education in accounting, auditing or in a directly related field such as business administration, finance/banking or public administration that was supplemented by at least 24 semester hours in accounting or auditing. (The 24 semester hours may include up to 6 hours in business law.) This education provided the knowledge, skill and ability to do the work of an accountant/auditor.
  - C. I have completed at least 12 months of work-study experience in auditing. At least two months (320 hours) of my experience was spent participating in the actual performance of audits conducted in accordance with generally accepted audit standard.
  - D. I have at least one year of experience performing clerical or support duties in accounting such as

examining, processing and coding accounting documents; verifying, balancing and reconciling accounts and reports; and analyzing accounting data.

- E. I have a combination of college-level accounting education and experience equivalent to at least 4 years. My education included a bachelor's degree with at least 15 semester hours in accounting or auditing courses. My experience included at least one year (12 months) performing duties such as conducting independent (1) performance audits of government or private organizations, programs, activities, and functions; (2) audits of grant or contract funds provided to contractors, nonprofit organizations, and other types of organizations; or (3) financial audits of financial statements and systems performed in accordance with applicable audit standards.
- F. I have at least one year (12 months) of experience as an auditor. My experience included duties such as participating in independent audits performed in accordance with generally accepted audit standards; opining on the presentation of financial statements; evaluating the adequacy of internal controls; determining compliance with applicable laws and regulations; analyzing the effectiveness of management and operating controls; and/or assessing the efficiency and economy of an organization's use of resources in its ongoing operations.
- G. I have a combination of graduate level education in accounting and experience as an accountant or auditor. I have some, but less than one year of graduate-level education in accounting, auditing, or in a directly related field such as business administration, finance/banking or public administration that was supplemented by at least 24 semester hours in accounting or auditing (the 24 semester hours may include up to 6 hours in business law); and I have some, but less than one year (12 months), of experience performing duties such as opining on the presentation of financial statements; evaluating the adequacy of internal controls; determining compliance with applicable laws and regulations; analyzing the effectiveness of management and operating controls; and/or assessing the efficiency and economy of an organization's use of resources in its ongoing operations.
- H. I am a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA).

- I. I have some experience, training or education in accounting, but I do not possess the amounts specified in any of the above options.
3. From the descriptions below, select only one letter that contains the provision which most closely and accurately describes the education and/or experience you possess related to accounting and/or auditing.
- A. I earned a bachelor's degree in accounting or auditing; OR I earned a bachelor's degree in business administration, finance/banking or public administration. I earned at least 24 semester hours in accounting or auditing. (The 24 semester hours may include up to 6 hours in business law.) My undergraduate education focused on financial accounting and independent audits of financial statements. Through such studies I learned about not only financial partnerships and corporations, but also I was introduced to governmental and fund accounting. With regard to accounting principles, I learned not only about Generally Accepted Accounting Principles promulgated by the Federal Accounting Standards Board (FASB), but also was introduced to standards developed by the Government Accounting Standards Board (GASB) and the Federal Accounting Standards Advisory Board (FASAB). In studying this area, I became familiar with the various areas where auditors are expected to provide their opinions. Additionally, I studied the testing of controls, as well as compliance issues and materiality determinations, with regard to scope of work and opinions to be rendered. I also did one of the following:
- 1) Ranked in the upper 1/3 of the graduating class in the college, university or major subdivision; OR
  - 2) Earned election to a national scholastic honor society; OR
  - 3) Earned a GPA of 3.45 or higher out of a possible 4.0 based on the average of all completed undergraduate courses in accounting or auditing; OR
  - 4) Earned a GPA of 3.45 or higher out of a possible 4.0 based on the average of all undergraduate courses in accounting or auditing completed during my final 2 years.

OR

I earned a master's or higher degree in accounting or auditing. My graduate education focused primarily on

learning the various accounting principles, their applicability, and methods of auditing them properly. I learned the concepts which provide the basis for the approaches to be used in evaluating materiality, consistency, and in determining the scope of the audit and amount of testing required in order to express appropriate opinions about the fairness of presentation of the various statements, adequacy of internal control regulations. I studied management accounting. I have learned or developed the capability of using ADP reports not only to perform auditing tests but also to assess the payoffs or outcomes that can be derived for the use of available resources.

OR

I earned a bachelor's degree in accounting, auditing, business administration, finance/banking or public administration AND I completed at least one academic year of graduate study in auditing. My graduate studies focused primarily on financial statement preparation, audit techniques related to determining whether statements were fairly presented, adequacy of internal controls, and compliance with applicable laws and regulations. My course work also focused on managerial accounting and reports. Additional course work in ADP and computer applications strengthened my ability to audit through the computer and produce more meaningful analyses in a reduced time.

- B. I earned a bachelor's degree in accounting, auditing, business administration, finance/banking or public administration AND I completed at least one year of experience participating in the conduct of financial statement audits which were performed to determine whether the statements were fairly presented in accordance with applicable accounting principles. In some cases, I was involved with work which helped the independent auditor comment on the adequacy of internal control systems and compliance with applicable laws and regulations. In other instances I was involved with working with the ADP staff to produce reports and analyses which were needed for the audit or which managers needed to better manage and compare organizational outputs against resource utilization.

OR

I have at least one year of experience performing duties related to participating in audits of financial statements prepared by Federal, state, or local governmental entities; not for profit organizations, or private corporations, joint ventures, partnerships or sole proprietorships. In assisting such audits, I have

worked in identifying audit approaches or in performing audit analyses focused on assessing compliance with applicable laws and regulations and in assessing the adequacy of internal control systems. Alternatively, I have worked with managers to provide improved financial reporting and helped develop better approaches to providing management better reports to assess their progress in accomplishing the organization's goals while better monitoring and controlling the use of resources. Frequently, this has been accomplished through improved use of ADP information.

C. I earned a bachelor's degree in accounting, auditing, business administration, finance/banking or public administration with a major focus (at least 24 semester hours) in accounting or auditing. (The 24 semester hours may include up to 6 hours in business law.) I also did one of the following:

- 1) Ranked in the upper 1/3 of the graduating class in the college, university or major subdivision; or
- 2) Earned election to a national scholastic honor society; or
- 3) Earned a grade point average (GPA) of 2.95 or higher out of a possible 4.0 based on the average of all completed undergraduate courses; or
- 4) Earned a grade point average (GPA) of 2.95 or higher out of a possible 4.0 based on the average of all undergraduate classes completed during my final 2 years.

OR

I completed at least one academic year of graduate level education in business administration, finance/banking or public administration. The courses taken enable me to assist in performance of audits of financial statements to determine overall fairness of presentation as well as adequacy of internal control systems or compliance with applicable laws and regulations.

D. I earned a bachelor's degree in business administration, finance/banking or public administration. I also have at least one year of experience assisting in financial and compliance audits.

OR



I have at least one year of experience performing duties such as ensuring the accuracy of computations, accounting classification, and data on documents; identifying allowable expenditures; preparing indirect cost proposals; establishing and ensuring adherence to internal controls; and ensuring compliance with cost regulations. I have the required degree and experience in a related field such as intelligence analyst or auditor and have occasionally worked as part of a team with law enforcement officers.

- E. I earned a bachelor's degree in business administration, finance/banking or public administration. I also completed at least 24 semester hours in accounting or auditing. (The 24 semester hours may include up to 6 hours in business law.)

OR

I earned a bachelor's degree in business administration, finance/banking or public administration. I also completed less than one year of experience performing duties such as interpreting project plans and budget; assisting in evaluating program operations and efficiency studies; furnishing advice on financial resources; preparing tax statements; advising on the distribution of work; and researching business and management practices.

OR

I have at least one year of experience performing duties such as ensuring the accuracy of computations, accounting classification, and data on documents; assigning account codes; reconciling disbursements or accounts payable; certifying fund availability; preparing billings for reimbursement of funds; collecting accounts receivable; and assisting in the maintenance general ledger and subsidiary accounts.

OR

I have at least one year of experience in performing duties such as examining, processing and coding accounting documents; verifying, balancing and reconciling accounts and reports; and analyzing accounting data.

4. Select only one response that most accurately describes when you completed or obtained the education and/or experience you indicated in question 3.

- A. I am currently continuing my studies and plan to receive my degree within the next nine months for the education I indicated in question 3.
  - B. I am currently performing the work I indicated in question 3.
  - C. I completed or obtained the education and/or experience I indicated in question 3 within the last five years.
  - D. I completed or obtained the education and/or experience I indicated in question 3 over five years ago. I have not had any related accounting/auditing education or experience since then.
5. Select the response that most accurately describes your cumulative grade point average, based on a 4.00 scale, in undergraduate accounting or auditing courses.
- A. 3.45 - 4.00
  - B. 2.95 - 3.44
  - C. 2.94 or below
  - D. I did not complete any undergraduate accounting/auditing courses.
6. Select only one response that most accurately describes the graduate education you have completed.
- A. I earned a doctoral degree in accounting or auditing.
  - B. I earned a master's degree in accounting or auditing.
  - C. I earned a doctoral degree in a field related to accounting or auditing such as business administration, finance/banking or public administration.
  - D. I earned a master's degree in a field related to accounting or auditing such as business administration, finance/banking or public administration.
  - E. I completed one or more full academic years of graduate-level education in accounting or auditing.
  - F. I completed one or more full academic years of graduate level education in a field related to accounting or auditing such as business administration, finance/banking or public administration.
  - G. I have completed less than one full academic year of graduate study in accounting or auditing or related fields such as business administration, finance/banking or public administration.

- H. I have not completed any graduate study in accounting or auditing or related fields such as business administration, finance/banking or public administration.
7. Select only one response that most accurately describes your auditor experience.
- A. I have at least one year of experience analyzing reports to determine impact of internal control operations; preparing reports on appropriations and applications of funds; developing guidelines for evaluation of financial reports; developing financial statements for administrative accounts; monitoring case and credit management and debt collection activity; reviewing and reconciling general ledger accounts - fund activities, reimbursable work; and studying financial events to compare findings with previous reports.
- B. I have at least one year of experience advising managers on accounting program operations; creating new reports to satisfy information requirements; creating new accounting structures and operational instructions; examining and processing accounting documents and reports according to regulations; analyzing accounting systems or operations and recommending revisions for improving internal accounting controls; and managing the funds for salaries, travel, equipment, etc.
- C. I have at least one year of experience reviewing applicable laws, regulations, manuals, prior audit reports and operating records; checking operating practices to validate reports and determine compliance with applicable laws and regulations; examining transactions and supporting hard copy documents; interrogating databases; interviewing client personnel; interpreting data and providing trend analyses; advising on program operations; advising on the accuracy of financial information disclosures; and preparing audit conclusions, summaries and reports.
- D. I have at least one year of experience reviewing applicable laws, regulations, manuals, prior audit reports and operating records; checking operating practices to validate reports and determine compliance with applicable laws and regulations; examining transactions and supporting hard copy documents; interrogating databases; interpreting data and providing trend analyses; advising on the accuracy of disclosure documents; and preparing audit conclusions, summaries and reports.

- E. I have at least one year of experience ensuring the accuracy of computations, accounting classification, and data on documents; assigning account codes; reconciling disbursements or accounts payable; certifying fund availability; preparing billings for reimbursements of funds; liquidating accounts receivable; and maintaining general ledger and subsidiary accounts.
- F. I have at least one year of experience reviewing standard audit programs and steps; researching applicable laws, directives, regulations, manuals, prior studies, and audit reports to gain knowledge and understanding of areas being audited; examining program documents against source documents to determine if regulations and procedures were followed; and preparing charts, tables, graphs, and other exhibits to aid in the presentation of audit findings.
- G. I have at least one year of experience examining processing and coding accounting documents; verifying, balancing and reconciling accounts and reports; and analyzing accounting data.
- H. I have no experience related to accounting or auditing.

**If you completed an on-line application, you will know that it was successfully transmitted when you receive the following message:**

"Thank you. Your on-line application for **WA101122** has been received. Please be sure to review the How to Apply information on the vacancy announcement for this position to see if additional application steps are required. Once you have submitted your complete application, you can usually expect to receive a Notice of Results in about 4 - 8 weeks. We are sorry, but we are unable to respond to requests to verify receipt of individual applications at the USAJOBS web site."

**IF THE SYSTEM DOES NOT DISPLAY THE ABOVE STATEMENT, YOUR ON-LINE APPLICATION WAS NOT SUCCESSFULLY TRANSMITTED AND YOU MUST TRY AGAIN.**

After successful transmission, attach to the front of your application a note stating that you filed an on-line application and the system indicated your on-line submission was successful.

**STEP TWO** - Submit a resume, Optional Application for Federal Employment (OF-612), or other written application format of your choice. Be sure you provide all of the information requested below:

Job Information:

- Vacancy Identification Number, title and grade(s) for which you are applying.

Personal Information:

- Full name, mailing address (with zip code) and day/evening telephone numbers (with area code).
- Social Security Number. Giving your Social Security Number is voluntary. However, we cannot process your application without it.
- Country of Citizenship.
- If ever employed by the Federal Government, please show the highest Federal civilian grade held, job series, and dates of employment in grade.

Education:

- High School name, city, state and zip code, date of diploma or GED.
- Colleges and/or Universities attended, city, state and zip code.
- Major field(s) of study.
- Type and year of degree(s) received. If no degree received, show total credit hours received in semester or quarter hours.
- **NOTE: APPLICANTS FOR THIS POSITION ARE REQUIRED TO MEET SPECIFIC EDUCATION REQUIREMENTS, AND THEY MUST SUBMIT THEIR COLLEGE TRANSCRIPT(S) ALONG WITH THEIR APPLICATION. SEE SECTION ON BASIC REQUIREMENTS FOR GS-511, AUDITOR POSITIONS.**

Work Experience for each paid or non-paid position held related to the job for which you are applying (do not provide copies of job descriptions):

- Job title.
- Duties and accomplishments.
- Number of hours per week.
- Employer's name and address.
- Supervisor's name and phone number.
- Starting and ending dates of employment (month and year).
- Salary.
- Indicate if your current supervisor may be contacted.

Other Qualifications:

- Job-related training courses (title and year).
- Job-related skills (e.g., other languages, computer software/hardware, tools, machinery, typing speed, etc.)
- Job-related certificates and licenses.
- Job-related honors, awards, and special accomplishments (e.g., publications, memberships in professional or honor societies, leadership activities, public speaking, performance awards, etc.) Do not send copies of documents unless specifically requested.

**STEP THREE** - Submit other application materials, as necessary.

- If you are using education to qualify, submit copies of college transcripts or a list of college courses taken that identify for each course the college or university, semester or quarter hours earned, grade and grade-point received.
- Notate your application and include the required documentation if you are applying and eligible for a non-competitive appointment such as Thirty Percent or More Disabled Veteran Appointment, Veterans Readjustment Appointment (VRA), Severely Physically Handicapped Schedule A Appointment, or Former Peace Corps Appointment.
- If you are applying for Veteran Preference, submit evidence of eligibility, such as: DD-214, Certificate of Release or Discharge from Active Duty, or Standard Form 15, Application for 10-Point Veteran Preference, and the proof requested on the form.
- If you are or have been a Federal employee, please submit a copy of your last Notification of Personnel Action, Form SF-50, and your most recent or last performance appraisal.

**ADDRESS FOR SUBMITTING APPLICATION MATERIALS OTHER THAN FORM C:**  
Application packages should be mailed to:

U.S. Office of Personnel Management  
Washington Service Center - Macon Office  
ATTN: Vacancy Announcement Number WA-GA-00-101122  
4685 Log Cabin Drive  
Macon, GA 31204-6317

In accordance with restrictions and penalties in 18 U.S.C. Section 1719, applications will not be accepted when sent in government postage-paid envelopes. Neither will applications be accepted if sent via FEDEX if paid by government account.

Federal agencies provide reasonable accommodations to applicants with disabilities. If you need accommodation for any part of the application process, contact this OPM service center. If you need accommodation during the hiring process, contact the hiring agency. The decision on granting reasonable accommodation will be on a case-by-case basis.

**ALL APPLICANTS ARE CONSIDERED WITHOUT REGARD TO RACE, RELIGION, COLOR, NATIONAL ORIGIN, SEX, POLITICAL AFFILIATION, AGE (WITH AUTHORIZED EXCEPTIONS) OR ANY OTHER NONMERIT FACTOR.**